

EXHIBIT 4



x PO Box 173859, Denver, CO 80217-3859
Toll Free: 800-962-4238

December 7, 2007

BERNARD L MADOFF
885 THIRD AVE
NEW YORK NY 10022-0000

BERNARD L MADOFF ERKG ACCT
VALUE
Fund Account #: Redacted 0320
*Fiserv ISS & Company TTEE
FBO JAMES M GOODMAN
Account #: Redacted 1278

RE: Trading Instructions

Please use this letter as authorization to:

Send \$175,000.00 (net) from the above listed account to the owners address listed below.

Correspondence and/or liquidation checks should be sent to:

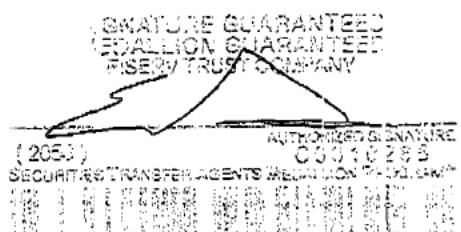
*Fiserv ISS & Company FBO JAMES M GOODMAN
Account # Redacted 1278
P.O. Box 5831
Denver, CO 80217

PLEASE NOTE: The referenced account is EXEMPT from taxation and withholding, so your liquidation check or shares transferred should reflect the full amount requested. If you need anything further from Fiserv Investment Support Services to complete this transaction, please contact us immediately at 800-962-4238.

Sinceley,

CLIENT CONNECTION

Fiserv Investment Support Services
*Fiserv Trust Company dba
FIRST TRUST COMPANY
RESOURCES TRUST COMPANY
RETIREMENT ACCOUNTS, INC.
LINCOLN TRUST COMPANY
FISERV ISS & CO.
NTC & CO.



Fiserv Trust Company
Fiserv Investment Support Services
is a marketing name of
Fiserv Trust Company, member FDIC.

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